



3013 (02-09-04)

ANNUAL REPORT

OF

Name: JANESVILLE WATER UTILITY

Principal Office: 18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DANIEL L. LYNCH, P.E of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/21/2003
(Signature of person responsible for accounts)	(Date)

UTILITY DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JANESVILLE WATER UTILITY**Utility Address:** 18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53547-5005

When was utility organized? 4/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS AMANDA M JACOBS CPA**Title:** SENIOR ACCOUNTANT**Office Address:**

18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3023**Fax Number:** (608) 755 - 3196**E-mail Address:** jacobsm@ci.janesville.wi.us

President, chairman, or head of utility commission/board or committee:

Name: MR STEVEN E SHEIFFER**Title:** CITY MANAGER**Office Address:**

18 N JACKSON ST

P.O. BOX 5005

JANESVILLE, WI 53547-5005

Telephone: (608) 755 - 3000**Fax Number:** (608) 755 - 3196**E-mail Address:** sheiffers@ci.janesville.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOHN C ANDRES, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 3/5/2003**Period covered by most recent audit:** 2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL L LYNCH**Title:** UTILITY DIRECTOR**Office Address:**18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005**Telephone:** (608) 755 - 3115**Fax Number:** (608) 755 - 3125**E-mail Address:** lynchd@ci.janesville.wi.us

Name: MR ROBERT A BOLDT**Title:** DIRECTOR OF PUBLIC SERVICES**Office Address:**18 N JACKSON ST
P.O. BOX 5005
JANESVILLE, WI 53547-5005**Telephone:** (608) 755 - 3000**Fax Number:** (608) 755 - 3196**E-mail Address:** boltb@ci.janesville.wi.us

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:MR THOMAS BRIEN
MRS VICTORIA A DAMRON
MR CRAIG DEGARMO, PRESIDENT
MR PAUL MURPHY
MR HARRY O'LEARY
MR RUSS STEEBER
MR PAUL WILLIAMS, VICE PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,338,787	4,195,562	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,176,297	1,984,965	2
Depreciation Expense (403)	859,894	861,717	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	716,859	692,991	5
Total Operating Expenses	3,753,050	3,539,673	
Net Operating Income	585,737	655,889	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	585,737	655,889	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	13,185	(4,106)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	148,461	267,424	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	161,646	263,318	
Total Income	747,383	919,207	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	747,383	919,207	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	12,186	6,216	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	426,614	456,621	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	71,690	63,746	19
Total Interest Charges	367,110	399,091	
Net Income	380,273	520,116	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,271,423	10,751,307	20
Balance Transferred from Income (433)	380,273	520,116	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	11,651,696	11,271,423	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	148,461	5
Total (Acct. 419):	148,461	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	48,074	0	0	0	48,074	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	9,573	0	0	0	9,573	3
Materials	24,146	0	0	0	24,146	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
VEHICLE RENTAL/MAINTENANCE	1,170				1,170	6
Total costs and expenses	34,889	0	0	0	34,889	
Net income (or loss)	13,185	0	0	0	13,185	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,338,787	0	0	0	4,338,787	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	7,743	0	0	0	7,743	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	4,331,044	0	0	0	4,331,044	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	941,326	0	941,326	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	9,573	0	9,573	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	126,764	0	126,764	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	1,077,663	0	1,077,663	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	42,674,641	41,211,776	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,309,020	8,524,403	2
Net Utility Plant	33,365,621	32,687,373	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	33,365,621	32,687,373	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	855,118	1,018,766	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	855,118	1,018,766	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,447,787	4,519,367	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	455,233	539,183	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	711,266	834,402	18
Materials and Supplies (151-163)	227,037	233,966	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	525,045	523,832	22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	6,366,368	6,650,750	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	34,770	40,354	24
Other Deferred Debits (182-186)	22,487	53,183	25
Total Deferred Debits	57,257	93,537	
Total Assets and Other Debits	40,644,364	40,450,426	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	48,704	48,704	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	11,651,696	11,271,423	28
Total Proprietary Capital	11,700,400	11,320,127	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	9,045,000	9,850,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	9,045,000	9,850,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	370,414	322,226	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	661,293	642,404	36
Interest Accrued (237)	57,670	151,966	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	1,089,377	1,116,596	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	18,809,587	18,163,703	49
Total Liabilities and Other Credits	40,644,364	40,450,426	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	42,086,639	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	588,002	0	0	0	7
Total Utility Plant	42,674,641	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	9,309,020	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	13
Total Accumulated Provision	9,309,020	0	0	0	
Net Utility Plant	33,365,621	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	8,524,403				8,524,403	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	859,894				859,894	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	52,673				52,673	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	8,179				8,179	10
Other credits (specify):						11
Trade-in Backhoe	24,999				24,999	12
Total credits	945,745	0	0	0	945,745	13
Debits during year						14
Book cost of plant retired	161,128				161,128	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	161,128	0	0	0	161,128	19
Balance End of Year	9,309,020	0	0	0	9,309,020	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	227,037	233,966	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	227,037	233,966	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 GO advance issuance expense	0	428	0	1
1992 GO advance issuance expense	124	428	0	2
1993 GO advance issuance expense	178	428	89	3
1994 GO advance issuance expense	1,097	428	0	4
1994c GO advance issuance expense	446	428	0	5
1995 GO advance issuance expense	327	428	816	6
1995a GO advance issuance expense	358	428	894	7
1996 GO advance issuance expense	3,100	428	0	8
1996a GO advance issuance expense	2,002	428	0	9
1997 GO advance issuance expense	618	428	2,778	10
1998 GO advance issuance expense	485	428	2,666	11
1999 GO ADVANCE ISSUANCE EXPENSE	812	428	5,278	12
1999A GO ADVANCE ISSUANCE EXPENSE	99	428	641	13
2000 GO ADVANCE ISSUANCE EXPENSE	323	428	2,429	14
2001 GO ADVANCE ISSUANCE EXPENSE	1,557	428	13,237	15
2002 GO ADVANCE ISSUANCE EXPENSE	333	428	2,998	16
2002REF GO ADVANCE ISSUANCE EXPENSE	327	428	2,944	17
Total			34,770	
Unamortized premium on debt (251)				
NONE	0	0	0	18
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	48,704	1
Changes during year (explain):		
NONE		2
Balance end of year	48,704	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Advances	07/01/1993	02/01/2003	4.36%	140,000	1
General Obligation Advances	12/15/1994	10/01/2004	5.55%	0	2
General Obligation Advances	12/01/1995	02/01/2005	4.28%	45,000	3
General Obligation Advances	08/01/1996	06/01/2006	5.31%	0	4
General Obligation Advances	12/01/1996	06/01/2006	4.84%	0	5
General Obligation Advances	07/01/1997	06/01/2007	4.73%	405,000	6
General Obligation Advances	07/01/1998	06/01/2008	4.30%	720,000	7
GENERAL OBLIGATION ADVANCES	07/01/1999	06/01/2009	4.90%	1,475,000	8
GENERAL OBLIGATION ADVANCES	12/01/1999	06/01/2009	4.96%	175,000	9
GENERAL OBLIGATION ADVANCES	06/01/2000	06/01/2010	5.17%	610,000	10
GENERAL OBLIGATION ADVANCES	05/01/2001	05/01/2011	4.48%	3,530,000	11
GENERAL OBLIGATION ADVANCES	07/01/2002	12/01/2012	3.66%	795,000	12
GENERAL OBLIGATION ADVANCES	12/01/2002	06/01/2006	2.38%	1,150,000	13
General Obligation Advances	07/01/1992	02/01/2002	5.28%	0	14
Total for Account 223				9,045,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	642,404	1
Accruals:		
Charged water department expense	716,859	2
Charged electric department expense	0	3
Charged sewer department expense	15,888	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	732,747	
Taxes paid during year:		
County, state and local taxes	642,404	6
Social Security taxes	67,183	7
PSC Remainder Assessment	4,271	8
Other (explain):		
NONE	0	9
Total payments and other debits	713,858	
Balance end of year	661,293	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
1992 General Obligation Advance	3,550	950	4,500	0	3
1993 General Obligation Advance	4,666	6,067	8,400	2,333	4
1994c General Obligation Advance	3,098	11,130	14,228	0	5
1995a General Obligation Advance	2,975	5,550	7,800	725	6
1996 General Obligation Advance	3,638	38,904	42,542	0	7
1996a General Obligation Advance	1,696	14,847	16,543	0	8
1997 General Obligation Advance	1,933	20,860	21,193	1,600	9
1998 General Obligation Debt	3,025	33,395	33,810	2,610	10
2002 GENERAL OBLIGATION DEBT		10,896	(2,561)	13,457	11
2002REF GENERAL OBLIGATION DEBT		1,257	0	1,257	12
1999 GENERAL OBLIGATION DEBT	6,908	76,943	77,794	6,057	13
1999A GENERAL OBLIGATION DEBT	827	9,210	9,312	725	14
2000 GENERAL OBLIGATION DEBT	2,950	33,142	33,464	2,628	15
2001GENERAL OBLIGATION DEBT	116,700	163,463	253,885	26,278	16
Subtotal	151,966	426,614	520,910	57,670	
Other Long-Term Debt (224)					
NONE	0	0	0	0	17
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	18
Subtotal	0	0	0	0	
Total	151,966	426,614	520,910	57,670	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	18,163,703	0	0	0	0	18,163,703	1
Add credits during year:							
For Services	115,795	0	0	0	0	115,795	2
For Mains	530,089	0	0	0	0	530,089	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	18,809,587	0	0	0	0	18,809,587	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN ASSESSMENTS	855,118	2
Total (Acct. 124):	855,118	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	455,233	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	455,233	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM TAX COLLECTION FUND	711,266	16
Total (Acct. 145):	711,266	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WATER UTILITY MASTER PLAN PREPARED BY BLACK & VEATCH	22,487	19
Total (Acct. 183):	22,487	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	41,585,569	0	0	0	41,585,569	1
Materials and Supplies	230,501	0	0	0	230,501	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	8,916,711	0	0	0	8,916,711	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	18,486,645	0	0	0	18,486,645	6
Other (specify):						
NONE					0	7
Average Net Rate Base	14,412,714	0	0	0	14,412,714	
Net Operating Income	585,737	0	0	0	585,737	8
Net Operating Income as a percent of						
Average Net Rate Base	4.06%	N/A	N/A	N/A	4.06%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	48,704	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,461,559	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	11,510,263	
Net Income		
Net Income	380,273	5
Percent Return on Proprietary Capital	3.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

General Obligation Promissory Notes issued 7/1/02 in the amount of \$795,000. General Obligation Promissory Notes issued 12/1/02 in the amount of \$1,150,000. The proceeds of the 12/1/02 issue were used to call General Obligation Promissory Notes issued from 1994 to 1996, resulting in interest savings.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	4,257,048	1
Total Sales of Water	4,257,048	
Other Operating Revenues		
Forfeited Discounts (470)	24,074	2
Miscellaneous Service Revenues (471)	1,432	3
Rents from Water Property (472)	26,028	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	30,205	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	81,739	
Total Operating Revenues	4,338,787	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	50,753	8
Pumping Expenses (620-633)	541,546	9
Water Treatment Expenses (640-652)	72,430	10
Transmission and Distribution Expenses (660-678)	719,857	11
Customer Accounts Expenses (901-905)	194,843	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	596,868	14
Total Operation and Maintenance Expenses	2,176,297	
Other Operating Expenses		
Depreciation Expense (403)	859,894	15
Amortization Expense (404-407)	0	16
Taxes (408)	716,859	17
Total Other Operating Expenses	1,576,753	
Total Operating Expenses	3,753,050	
NET OPERATING INCOME	585,737	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	263	3,491	5,030	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	263	3,491	5,030	
Metered Sales to General Customers (461)				
Residential	20,362	1,483,249	1,801,119	4
Commercial	1,736	584,579	540,011	5
Industrial	77	1,829,375	932,490	6
Total Metered Sales to General Customers (461)	22,175	3,897,203	3,273,620	
Private Fire Protection Service (462)	164		37,627	7
Public Fire Protection Service (463)	22,300		826,024	8
Other Sales to Public Authorities (464)	125	150,446	114,747	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	45,027	4,051,140	4,257,048	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	826,024	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	826,024	
Forfeited Discounts (470):		
Customer late payment charges	24,074	5
Other (specify):		
SERVICE CONNECTION CHARGES	0	6
Total Forfeited Discounts (470)	24,074	
Miscellaneous Service Revenues (471):		
SERVICE CONNECTION CHARGES	1,432	7
Total Miscellaneous Service Revenues (471)	1,432	
Rents from Water Property (472):		
TRUCK AND EQUIPMENT RENTALS	26,028	8
Total Rents from Water Property (472)	26,028	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,815	10
Other (specify):		
MISCELLANEOUS SALE OF MATERIAL	3,390	11
Total Other Water Revenues (474)	30,205	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	50,753	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	50,753	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	388,972	17
Pumping Labor and Expenses (624)	8,864	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	41,061	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	17,642	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	85,007	25
Total Pumping Expenses	541,546	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	23,484	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	48,403	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	543	33
Total Water Treatment Expenses	72,430	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	0	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	38,979	36
Meter Expenses (663)	59,865	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	39,256	43
Maintenance of Transmission and Distribution Mains (673)	332,432	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	141,569	46
Maintenance of Meters (676)	33,414	47
Maintenance of Hydrants (677)	74,334	48
Maintenance of Miscellaneous Plant (678)	8	49
Total Transmission and Distribution Expenses	719,857	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	29,238	50
Meter Reading Labor (902)	20,209	51
Customer Records and Collection Expenses (903)	137,653	52
Uncollectible Accounts (904)	7,743	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	194,843	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	243,668	56
Office Supplies and Expenses (921)	28,591	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	7,564	59
Property Insurance (924)	4,810	60
Injuries and Damages (925)	22,251	61
Employee Pensions and Benefits (926)	273,085	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	0	65
Rents (931)	12,790	66
Maintenance of General Plant (932)	4,109	67
Total Administrative and General Expenses	596,868	
Total Operation and Maintenance Expenses	2,176,297	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		661,295	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		17,485	2
Net property tax equivalent		643,810	
Social Security		68,778	3
PSC Remainder Assessment		4,271	4
Other (specify): NONE			5
Total tax expense		716,859	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204700				3
County tax rate	mills		6.049300				4
Local tax rate	mills		6.208500				5
School tax rate	mills		9.032400				6
Voc. school tax rate	mills		1.711900				7
Other tax rate - Local	mills		1.510200				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.717000				10
Less: state credit	mills		1.495300				11
Net tax rate	mills		23.221700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.208500				14
Combined School Tax Rate	mills		10.744300				15
Other Tax Rate - Local	mills		1.510200				16
Total Local & School Tax	mills		18.463000				17
Total Tax Rate	mills		24.717000				18
Ratio of Local and School Tax to Total	dec.		0.746976				19
Total tax net of state credit	mills		23.221700				20
Net Local and School Tax Rate	mills		17.346047				21
Utility Plant, Jan. 1	\$	41,211,776	41,211,776				22
Materials & Supplies	\$	233,966	233,966				23
Subtotal	\$	41,445,742	41,445,742				24
Less: Plant Outside Limits	\$	2,540,056	2,540,056				25
Taxable Assets	\$	38,905,686	38,905,686				26
Assessment Ratio	dec.		0.979900				27
Assessed Value	\$	38,123,682	38,123,682				28
Net Local & School Rate	mills		17.346047				29
Tax Equiv. Computed for Current Year	\$	661,295	661,295				30
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	661,295					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,024	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	707,634	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	721,658	0	
PUMPING PLANT			
Land and Land Rights (320)	11,565	0	12
Structures and Improvements (321)	1,501,117	34,387	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	1,424,763	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	2,937,445	34,387	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	160,908	0	23
Total Water Treatment Plant	160,908	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	90,496	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	14,024	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	707,634	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	721,658	
PUMPING PLANT				
Land and Land Rights (320)	0	0	11,565	12
Structures and Improvements (321)	0	0	1,535,504	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	1,424,763	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	2,971,832	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	160,908	23
Total Water Treatment Plant	0	0	160,908	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	90,496	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,681,262	42,128	26
Transmission and Distribution Mains (343)	26,391,730	571,218	27
Fire Mains (344)	0	0	28
Services (345)	3,018,201	125,997	29
Meters (346)	1,869,460	174,720	30
Hydrants (348)	1,887,464	65,817	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	34,938,613	979,880	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	634,777	13,295	34
Office Furniture and Equipment (391)	41,925	0	35
Computer Equipment (391.1)	385,694	17,498	36
Transportation Equipment (392)	451,634	36,762	37
Stores Equipment (393)	11,235	7,982	38
Tools, Shop and Garage Equipment (394)	97,531	664	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	290,577	72,800	41
Communication Equipment (397)	412,502	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	2,325,875	149,001	
Total utility plant in service directly assignable	41,084,499	1,163,268	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	41,084,499	1,163,268	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	1,723,390	26
Transmission and Distribution Mains (343)	0	0	26,962,948	27
Fire Mains (344)	0	0	0	28
Services (345)	246	0	3,143,952	29
Meters (346)	82,981	0	1,961,199	30
Hydrants (348)	2,746	0	1,950,535	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	85,973	0	35,832,520	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	648,072	34
Office Furniture and Equipment (391)	0	0	41,925	35
Computer Equipment (391.1)	11,735	0	391,457	36
Transportation Equipment (392)	1,333	0	487,063	37
Stores Equipment (393)	3,279	0	15,938	38
Tools, Shop and Garage Equipment (394)	6,829	0	91,366	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	51,979	0	311,398	41
Communication Equipment (397)	0	0	412,502	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	75,155	0	2,399,721	
Total utility plant in service directly assignable	161,128	0	42,086,639	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	161,128	0	42,086,639	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	290,071	2.90%	20,521	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	290,071		20,521	
PUMPING PLANT				
Structures and Improvements (321)	607,644	3.20%	48,586	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	437,404	4.40%	62,690	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	1,045,048		111,276	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	115,387	6.00%	9,655	17
Total Water Treatment Plant	115,387		9,655	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	522,434	1.90%	32,344	19
Transmission and Distribution Mains (343)	3,083,576	1.30%	346,806	20
Fire Mains (344)	0			21
Services (345)	835,111	2.90%	89,351	22
Meters (346)	640,367	5.50%	105,343	23
Hydrants (348)	385,166	2.20%	42,218	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,466,654		616,062	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				310,592	4
315	0				0	5
316	0				0	6
317	0				0	7
	0	0	0	0	310,592	
321	0				656,230	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0				500,094	12
326	0				0	13
327	0				0	14
328	0				0	15
	0	0	0	0	1,156,324	
331	0				0	16
332	0				125,042	17
	0	0	0	0	125,042	
341	0				0	18
342	0				554,778	19
343	0		711		3,431,093	20
344	0				0	21
345	246				924,216	22
346	82,981		1,568		664,297	23
348	2,746		150		424,788	24
349	0				0	25
	85,973	0	2,429	0	5,999,172	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	331,623	2.90%	18,601	26
Office Furniture and Equipment (391)	26,829	5.80%	2,432	27
Computer Equipment (391.1)	385,694	26.70%	17,498	28
Transportation Equipment (392)	280,902	13.30%	62,423	29
Stores Equipment (393)	9,131	5.80%	788	30
Tools, Shop and Garage Equipment (394)	76,693	5.80%	5,478	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	109,128	7.50%	22,574	33
Communication Equipment (397)	387,243	9.20%	25,258	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,607,243		155,052	
Total accum. prov. directly assignable	8,524,403		912,566	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 8,524,403		 912,566	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0				350,224	26
391	0				29,261	27
391.1	11,735				391,457	28
392	1,333		5,750		347,742	29
393	3,279				6,640	30
394	6,829				75,342	31
395	0				0	32
396	51,979			25,000	104,723	33
397	0			0	412,501	34
397.1	0				0	35
398	0				0	36
399	0				0	37
	75,155	0	5,750	25,000	1,717,890	
	161,128	0	8,179	25,000	9,309,020	
	0				0	38
	161,128	0	8,179	25,000	9,309,020	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	379,429	379,429	1
February	0	0	328,692	328,692	2
March	0	0	388,443	388,443	3
April	0	0	369,680	369,680	4
May	0	0	393,380	393,380	5
June	0	0	445,822	445,822	6
July	0	0	566,629	566,629	7
August	0	0	493,141	493,141	8
September	0	0	430,315	430,315	9
October	0	0	397,463	397,463	10
November	0	0	364,875	364,875	11
December	0	0	339,704	339,704	12
Total annual pumpage	0	0	4,897,573	4,897,573	
Less: Water sold				4,051,140	13
Volume pumped but not sold				846,433	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				31,032	16
Volume related to equipment/system malfunction				58,280	17
Non-utility volume NOT included in water sales				111	18
Total volume not sold but accounted for				89,423	19
Volume pumped but unaccounted for				757,010	20
Percent of water lost				15%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				21,726	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,040	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				7,543,745	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	1
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	2
236 WATER STREET - P S #3	Well # 6	100	26	5,000,000	Yes	3
860 BELOIT AVE- P S #4	Well # 7	105	26	6,300,000	Yes	4
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	5
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	OSTER PUMP STATION #8-1	OSTER PUMP STATION #8-2	OSTER PUMP STATION #9-1	1
Location	1507 WINCHESTER DRIVE	1507 WINCHESTER DR	2800 W MEMORIAL DR	2
Purpose	B	B	B	3
Destination	R	R	D	4
Pump Manufacturer	AURORA	AURORA	PACIFIC	5
Year Installed	1998	1998	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALDOR	9
Year Installed	1998	1998	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	8	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	OSTER PUMP STATION #9-2	PUMP STATION #2-1	PUMP STATION #2-2	14
Location	2800 W MEMORIAL DR	6 W DELAVAN DR	6 W DELAVAN DR	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	PACIFIC	PEERLESS	WORTHINGTON	18
Year Installed	1986	1986	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	200	1,750	1,750	21
Pump Motor or Standby Engine Mfr	BALDOR	RELIANCE	U S MOTOR	22
Year Installed	1986	1986	1986	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	8	150	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP STATION #3	PUMP STATION #4	PUMP STATION #5	1
Location	236 WATER STREET	860 BELOIT AVENUE	520 MOHAWK DR	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	VERTI-LINE	LAYNE	5
Year Installed	1947	1990	1963	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,500	4,400	4,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	9
Year Installed	1998	1990	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	350	450	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION #7	PUMPING STATION #10-1	PUMPING STATION #10-2	14
Location	3017 KENNEDY RD	2801 PALMER DRIVE	2801 PALMER DRIVE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1997	1992	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	2,150	2,150	21
Pump Motor or Standby Engine Mfr	SIEMAN	U S MOTOR	US MOTOR	22
Year Installed	1979	1992	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	500	150	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	PUMPING STATION #10-3	PUMPING STATION #10-4	1
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,150	2,150	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1992	1992	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVIOR # 1	RESERVIOR # 2	RESERVIOR AT PS #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1928	1979	1937	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	80	80	0	10
				11
Total capacity in gallons (actual)	9,000,000	5,000,000	80,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.5000	20
				21
Is a corrosion control chemical used (yes, no)?			N	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR AT PS #10		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	0		10
			11
Total capacity in gallons (actual)	560,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	354	0	0	0	354	1
M	D	1.000	1,012	0	0	0	1,012	2
L	D	1.500	1,448	0	0	0	1,448	3
M	D	1.500	8,969	0	0	0	8,969	4
M	D	2.000	10,351	0	0	0	10,351	5
M	D	4.000	45,043	0	0	0	45,043	6
M	D	6.000	824,709	2,082	0	0	826,791	7
P	D	6.000	12,460	3,602	0	0	16,062	8
M	D	8.000	325,544	1,325	0	0	326,869	9
P	D	8.000	5,802	5,214	0	0	11,016	10
M	D	10.000	72,535	142	0	0	72,677	11
M	D	12.000	195,429	2,422	0	0	197,851	12
M	D	14.000	5,220	0	0	0	5,220	13
M	D	16.000	114,886	0	0	0	114,886	14
M	D	18.000	19,223	0	0	0	19,223	15
M	D	20.000	79	0	0	0	79	16
M	D	24.000	29,317	0	0	0	29,317	17
Total Within Municipality			1,672,381	14,787	0	0	1,687,168	
M	D	8.000	14,066	400	0	0	14,466	18
M	D	12.000	19,891	0	0	0	19,891	19
M	D	16.000	33,019	0	0	0	33,019	20
Total Outside of Municipality			66,976	400	0	0	67,376	
Total Utility			1,739,357	15,187	0	0	1,754,544	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.625	13	0	0	0	13		2
L	0.625	1,182	0	0	0	1,182		3
L	0.750	1,440	0	1	0	1,439		4
M	0.750	10,840	0	4	0	10,836		5
L	1.000	12	0	0	0	12		6
M	1.000	4,897	192	0	0	5,089		7
M	1.250	8	0	0	0	8		8
L	1.250	10	0	0	0	10		9
M	1.500	233	0	0	0	233		10
L	1.500	2	0	0	0	2		11
M	2.000	135	0	0	0	135		12
L	2.000	5	0	0	0	5		13
M	2.500	1	0	0	0	1		14
M	3.000	1	0	0	0	1		15
M	4.000	70	0	0	0	70		16
M	6.000	16	0	0	0	16		17
M	8.000	9	0	0	0	9		18
M	10.000	4	0	0	0	4		19
Total Utility		18,885	192	5	0	19,072	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,719	774	888	9	14,614	1,235	1
0.750	6,799	612	285	8	7,134	385	2
1.000	327	4	16	1	316	26	3
1.500	286	13	17	(1)	281	26	4
2.000	227	17	10	(5)	229	37	5
3.000	86	3	1	(1)	87	20	6
4.000	54	1	4	1	52	23	7
6.000	25	0	0	(1)	24	12	8
8.000	2	0	0	0	2	2	9
10.000	7	0	1	0	6	5	10
Total:	22,532	1,424	1,222	11	22,745	1,771	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	13,837	632	5	18	0	122	14,614	1
0.750	6,605	417	6	10	0	96	7,134	2
1.000	48	232	12	10	0	14	316	3
1.500	10	240	13	12	0	6	281	4
2.000	4	147	20	35	0	23	229	5
3.000	0	46	3	13	0	25	87	6
4.000	0	16	9	19	0	8	52	7
6.000	0	7	2	5	0	10	24	8
8.000	0	0	0	2	0	0	2	9
10.000	0	1	5	0	0	0	6	10
Total:	20,504	1,738	75	124	0	304	22,745	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	65	1	0	0	66	1
Within Municipality	2,243	41	17	0	2,267	2
Total Fire Hydrants	2,308	42	17	0	2,333	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 2,333

Number of distribution system valves end of year: 2,626

Number of distribution valves operated during year: 1,578

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

614 - Maintenance - Wells and Springs had increased by \$62,500 in 2001 due to unanticipated well repairs and maintenance at pumping stations #3 and #7. The actual amount \$50,753, spent in 2002 was in line with budgeted and historical levels.

624 - Pumping Labor and Expenses decreased by \$44,000 due to the vacancy of a Pump Operator position, which is a salary position. The hourly labor incurred to cover the position was charged to 633 - Pumping Equipment.

633 - Pumping Equipment increased by \$63,000 due to the vacancy of a Pump Operator position in account 624 - Pumping Labor and Expenses, which is a salary position. The hourly labor incurred to cover the position was charged to this account.

662 - Operation of Lines had increased in 2001 by \$11,000 due to additional anticipated maintenance. The actual amount \$39,000, spent in 2002 was in line with budgeted and historical levels.

672 - Reservoir increased by \$38,000 due to a security breach. Additional costs included on-site contractual security services and expenses to upgrade security at the facility.

673 - Distribution Mains had decreased in 2001 by \$45,000 due to the performance of less main and valve repair and maintenance work. In 2002, City forces eliminated the backlog from 2001 and performed all of the work scheduled for 2002, resulting in an increase of \$102,000.

675 - Maintenance of Services decreased by \$34,000 due to decreased demand for maintenance from historical levels.

Property Tax Equivalent (Water) (Page W-07)

Other Tax Rate - Local is the tax rate for the City of Janesville TIF districts.

Water Mains (Page W-17)

All mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The Water Utility bears the cost of installing oversized mains. At the present time, deferred assessments are for ten years, interest free.

Water Services (Page W-18)

New services are assessed to the customer based on actual cost of installation of the service. The cost of installing laterals is assessed to each lot for which laterals are installed. Lateral assessments are to be paid in full following completion of the work, or with the property taxed the first year following the work.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

There is an adjustment to the actual meters installed and in stock as of 12/31/2002.

There are four 2" meters classified as Residential. Three are in group home/assisted living arrangements, and the fourth is in a single family home that requires the additional size to meet minimum pressure standards when the resident's pressure boosting pump operates.

There were twelve 6" meters not tested during 2002. Ten of those were in stock and either new or used meters that have tested out. One is a backup meter for a hospital and is not used unless the primary meter or service fails, and one was damaged in a fire at the Wastewater Treatment Plant and has not been junked as of 12/31/2002.

There was one 10" meter that was not tested in 2002. It is for a fire line at a major manufacturer and has never been used.
